IN THE SPECIFICATION

Please amend paragraph [0003] as follows:

[0003] USP 6,247,173 describes ~~on~~ <u>one</u> example of a TOE. The TOE device includes a processor as well as several other devices. The processor on the TOE executes firmware instructions that are stored on the TOE device. As networking speeds have increased, so too have the processing demands imposed on the processor of such a TOE. One way TOE processing power has been increased is by increasing the clock rate of the processor. This increases the rate at which the processor fetches and/or executes instructions. There are, however, practical limits on how high the processor clock rate can be increased. Advances in semiconductor processing technology over time have allowed ever increasing processor clock rates, but it is envisioned that the rate of increase will not be adequate to keep pace with the future demands on processing power due to even more rapid increases in network speeds.

Please amend paragraph [0032] as follows:

[0032] System 1 includes a host 3 and a network interface device (NID) 4. Host 3 may, for example, be embodied on a motherboard. NID 4 may, for example, be an expansion card that couples to the motherboard. Host 3 includes a central processing unit (CPU) 5 or CPU chip-set, and an amount of storage 6. In the illustrated example, storage 6 includes a combination of semiconductor memory and magnetic disc storage. CPU 5 executes software stored in storage 6. The software includes a network protocol processing stack including a media access protocol processing layer, an IP protocol processing layer, a TCP protocol

processing layer, and an application layer. The protocol layer on top of the TCP protocol processing layer is sometimes called a session layer and is sometimes called an application layer. In the description below, the layer s is referred to as the application layer.